

**EXHIBIT 16**

6680-UR-117

10/7/2009 (aff)

PSC REF#:121197

Exhibit 16 (MWS)  
Docket 6680-UR-117Wisconsin Power and Light Company  
Page 1 of 1**Wisconsin Power and Light Company - Schedule of Nelson Dewey Unit 3 Pre Construction Cost.**

Vendor Name	Final	Description
		WGI was ultimately selected as the Engineering, Procurement, and Construction contractor for the NED 3 project. They were responsible for all of the detailed design which was worked on extensively from June of 2007 until the permit was denied. This output of this design work fed into the cost estimate by ensuring an improved level of accuracy of material requirements and quantities. WGI was also responsible for procurement of all equipment and materials with the exception of major equipment whereas they acted as our agent in the procurement process. Lastly, WGI was responsible for all construction activities at the site which initially included the
WASHINGTON GROUP INTERNATIONAL	8,717,719	preconstruction activities of surveying and geotechnical analysis.
		Foster Wheeler provided engineering services on a Limited Notice to Proceed basis for the circulating fluidized bed boiler that was to be installed at NED. These engineering services were utilized to advance the design of the major equipment in order to reduce the lead time associated with this equipment once the vendor was granted Full Notice to Proceed. This engineering also increased the accuracy
FOSTER WHEELER NORTH AMERICA CORPORATION	1,840,686	of the overall project cost estimate by further developing actual market information.
		Toshiba provided engineering services on a Limited Notice to Proceed basis for the steam turbine generator that was to be installed at NED. These engineering services were utilized to advance the design of the major equipment in order to reduce the lead time associated with this equipment once the vendor was granted Full Notice to Proceed. This engineering also increased the accuracy of
TOSHIBA INTERNATIONAL CORPORATION	2,082,000	the overall project cost estimate by further developing actual market information.
		Telesis originally provided project management/oversight and contract administrative services. In addition, they later provided project
TELESIS CONSULTING GROUP INCORPORATED	490,517	controls/ scheduling services at which time Concentric was no longer utilized.
Add Back Employee Expense Reserve December 2008	262,672	Air travel, hotel expense, meals etc.
		Heyl & Patterson provided engineering services on a Limited Notice to Proceed basis for the rotary car dumper and the continuous barge unloader that were to be installed at NED in conjunction with the fuel delivery via train and barge. These engineering services were utilized to advance the design of the major equipment in order to reduce the lead time associated with this equipment once the vendor was granted Full Notice to Proceed. This engineering also increased the accuracy of the overall project cost estimate by further
HEYL & PATTERSON INC	236,855	developing actual market information.
		Nixon Peabody provided legal counsel in conjunction with the Engineering, Procurement, and Construction contract. This firm also provided counsel for all of the major equipment (boiler, steam turbine generator, air quality control system, material handling system,
NIXON PEABODY LLP	229,643	rotary car dumper, continuous barge unloader, and cooling tower) purchase contracts.
		Cummins & Barnard provided the Owner's Engineering services that supported the permitting efforts as well as the cost estimating and
CUMMINS & BARNARD INCORPORATED	294,803	detailed engineering for the project.
		Babcock Power provided engineering services on a Limited Notice to Proceed basis for the air quality control system (scrubber & fabric filter) that were to be installed at NED. These engineering services were utilized to advance the design of the major equipment in order to reduce the lead time of the major equipment once the vendor was granted Full Notice to Proceed. This engineering also increased the accuracy of the overall project cost estimate by further developing actual market information.
BABCOCK POWER ENVIRONMENTAL INC	144,000	
		Dearborn Midwest provided engineering services on a Limited Notice to Proceed basis for the material handling systems that were to be installed at NED. These engineering services were utilized to advance the design of the major equipment in order to reduce the lead time of this equipment once the vendor was granted Full Notice to Proceed. This engineering also increased the accuracy of the overall
Add in Dearborn Mid-West removed from Pre Certification Costs	125,000	project cost estimate by further developing actual market information.
		Concentric provided the Project Controls Manager for the team and were responsible for the management of the project cost and schedule. They worked full time on the project. During the project Telesis assumed the project management role and acquired the
CONCENTRIC PROJECT CONTROLLERS INC	106,615	Concentric employees when Concentric eliminated this part of their business operations.
Other	32,215	
Total	\$ 14,562,725	

Public Service Commission of Wisconsin  
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